IN THE CLAIMS:

Please cancel claims 1-16 as follows.

1. -25. (Canceled)

26. (Previously Presented) A process for making fiber-embedded cementitious panels, comprising:

using the formula:

$$S_{f,l}^{P} = \frac{4V_f * t_{s,l}}{\pi d_f (1 - V_f)}$$

for determining a projected fiber surface area fraction of fibers in the resulting panel, said process including:

providing a desired slurry fiber volume factor V_f;

providing a slurry layer thickness $t_{s,l}$ in the range of 0.05-0.20 inches;

adjusting at least one of the fiber diameter d_f and the slurry layer thickness $t_{s,l}$ so that the fiber surface area fraction $S_{f,l}^{P}$, is less than 0.65;

providing a supply of loose, individual fibers represented by the fiber volume factor V_f determined from the above-calculated fiber surface area fraction $S_{f,l}^{P}$,;

providing a moving web;

depositing a layer of slurry upon said web;

depositing said supply of individual loose fibers upon said slurry; and

embedding said loose, individual fibers in said slurry so that said fibers are distributed throughout said slurry.

27. (Original) The process of claim 26 wherein the fibers constitute at least 1.5% by volume of slurry layers used to produce the panels.

28. (Original) The process of claim 26 wherein the fibers constitute approximately 3% by volume of slurry layers used to produce the panels.

29. (Previously Presented) The process of claim 26 wherein said projected fiber surface area fraction is most preferably less than 0.45.

30. (Previously Presented) The process of claim 26 further including the step of producing the panel by creating multiple layers of fiber-incorporated slurry.

31. (Original) The process of claim 26 wherein said fibers have a tex value of equal to or greater than 30.

32. (Original) The process of claim 26 wherein said fibers have a tex value of equal to or greater than 70.